



State of Utah

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Tuesday, September 25, 2012

Proposed Rule Amendments

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules were published in the Utah Bulletin **August 15, 2012** and the Public comment will end on **September 17, 2012**.

Rule Number:

Rule R861-1A-12

Rule Title:

Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Sections 41-3-209, 59-1-210, 59-1-403, and 59-1-405.

Summary:

The proposed amendment provides that hearings related to the enforcement of Title 41, Chapter 3, Motor Vehicle Business Regulation are open to the public, and clarifies that all other hearings before the commission are confidential tax matters and not open to the public; provides that orders resulting from enforcement of Title 41, Chapter 3, Motor Vehicle Business Regulation are public information, and clarifies when all other commission orders may be disclosed to persons other than the named parties; deletes language regarding the sharing of information with political subdivisions and the Multistate Tax Commission that are sufficiently covered in statute; defines "delinquent taxpayer" and clarifies the information the commission may disclose regarding delinquent taxpayers; and makes technical changes.

Rule Number:

Rule R873-22M-42

Rule Title:

Issuance of Nonrepairable Certificate in Certain Circumstances Pursuant to Utah Code Ann. Section 41-1a-1005.5.

Summary:

The proposed rule indicates the documents and information an insurance company must submit with an application for a nonrepairable certificate to prove that it meets the statutory requirements to receive a nonrepairable certificate.

Proposed Rule Amendment

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules will be published in the Utah Bulletin **September 15, 2012** and the Public comment will end on **October 15, 2012**.

Rule Number: Rule R861-1A-20
Rule Title: Time of Appeal Pursuant to Utah Code Ann. Sections 59-1-301, 59-1-501, 59-1-1410, 59- 2-1007, 59-7-517, [59-10-532, 59-10-533,] 59-10-535, 59-12-114, 59-13-210, 63G-4-201, 63G-4- 401, 68-3-7, and 68-3-8.5.
Summary: The proposed amendment deletes references to statutes that have been repealed and replaces those references with the correct statutory citation.

Rule Number: Rule R861-1A-46
Rule Title: Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.
Summary: The proposed rule defines a purchaser refund request as a request for a refund of sales taxes submitted by a person other than the seller that originally collected and remitted the sales tax to the Tax Commission; indicates the information that must be provided to the Tax Commission when submitting a purchaser refund request; provides that an applicant that qualifies may choose to have the purchaser refund request reviewed by a sampling method, rather than a 100 percent review of the transactions included in the refund request; provides that a purchaser refund request will be decreased by the amount of those transactions for which required information is not provided to the Tax Commission within the specified time period, and will be treated as dismissals that may be appealed only on the issue of whether the required information was received by the Tax Commission within the specified time.

Rule Number: Rule R884-24P-33
Rule Title: [2012]2013 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.
Summary: Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. 2012 HB 387 requires the repeal of the schedule for short life expensed property and the creation of a new schedule for noncapitalized personal property.

New Proposed Rule Amendment

Rule Number:	Rule R884-24P-73
Rule Title:	Urban Farming Assessment Pursuant to Utah Code Ann. Section 59-2-1703.
Summary:	2012 SB 122 enacts provisions for valuing land that is actively devoted to urban farming in a county of the first class and requires the Tax Commission to provide guidance for when land is actively devoted to urban farming. The proposed rule indicates that land is actively devoted to urban farming if it meets the productive capabilities of land classified as Irrigated I. In addition, the proposed rule indicates how land qualifying for the urban farming assessment shall be valued.